

**VILLAGE OF NORTH PALM BEACH**  
**VILLAGE ATTORNEY'S OFFICE**

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TO: Honorable Mayor and Council

THRU: Chuck Huff, Village Manager

FROM: Leonard G. Rubin, Village Attorney

DATE: December 11, 2025

SUBJECT: **RESOLUTIONS** – Notices of Intent to Use the Uniform Method of Collection for Non-Ad Valorem Special Assessments to fund the costs of Solid Waste Services and Fire Protection Services

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Due to possible future limitations on the Village's ability to collect ad valorem property taxes or potential increases in the applicable property tax exemptions, the Village Council indicated that it wished to consider the funding of certain services through the imposition of non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes. Such assessments would reasonably allocate the costs of providing solid waste services and fire protection services among the properties that benefit from such services without regard to the property values and would be placed on the annual tax bill. The Village already imposes a non-ad valorem assessment for stormwater services.

In order to impose a non-ad valorem assessment for Tax Year 2026 (or Fiscal Year 2027), the Village Council must adopt a Resolution at a public hearing prior to January 1, 2026. The Resolution must clearly state the Village's intent to use the uniform method of collecting the special assessments, the need for the levy of the assessments, a legal description of the boundaries of the properties subject to the levy, and whether the assessment is for more than one year. As required by statute, the Village published notice of its intent to use the uniform method of collection for four consecutive weeks prior to this meeting.

The attached Resolutions state the Village's intention to use the statutory method of collection to impose special assessments to recover the costs of providing solid waste services and fire protection services for properties located within the Village's municipal limits. The annual portion of the special assessment shall be placed on the annual tax bill and shall be collected by the Palm Beach County Tax Collector commencing with the 2026 Tax Year.

Once the Resolutions are adopted, the Village must transmit copies to the Tax Collector, the Palm Beach County Property Appraiser, and the Florida Department of Revenue by January 10, 2026. The Village must then enter into written agreements with both the Tax Collector and the Property Appraiser providing for reimbursement of necessary administrative costs incurred by those agencies. Once the agreements are executed, the Village will need to engage the services of a consultant to determine the amount of each assessment and the methodology for the imposition of the assessment against various types and sizes of properties within the Village. Non-ad valorem assessments must satisfy a two-prong test: (1) the service must provide a direct, special benefit to the assessed property; and (2) the assessment methodology must fairly and reasonably apportion costs among the benefitted properties. Municipal non-ad valorem assessments for both solid waste services and fire protection services have been upheld by the courts.

There is no immediate fiscal impact; however, if the Village proceeds with the assessments, the Village will be required to pay fees to the Tax Collector (two percent of the amount of the assessment collected each year) and the Property Appraiser (\$650.00 for the first year and \$150.00 for each year thereafter).

The attached Resolutions have been prepared and reviewed for the legal sufficiency by this office.

**Recommendation:**

**Village Staff requests Council consideration of the attached Resolutions indicating the Village's intent to collect non-ad valorem assessments for solid waste and fire protection services on the annual tax bill pursuant to Section 197.3632, Florida Statutes, in accordance with Village policies and procedures.**

## **RESOLUTION 2025- \_\_\_\_\_**

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, STATING THE VILLAGE'S INTENTION TO USE THE UNIFORM METHOD OF COLLECTION FOR NON-AD VALOREM SPECIAL ASSESSMENTS ON THE ANNUAL TAX BILL PURSUANT TO SECTION 197.3632, FLORIDA STATUTES, TO BE LEVIED BY THE VILLAGE TO FUND THE COST OF SOLID WASTE SERVICES; STATING THE NEED FOR THE LEVY OF THE ASSESSMENT; PROVIDING A LEGAL DESCRIPTION OF THE BOUNDARIES OF REAL PROPERTY SUBJECT TO THE LEVY; PROVIDING FOR MAILING OF A COPY OF THIS RESOLUTION TO THE PALM BEACH COUNTY PROPERTY APPRAISER, THE PALM BEACH COUNTY TAX COLLECTOR, AND THE STATE OF FLORIDA DEPARTMENT OF REVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village of North Palm Beach seeks to recover the costs of providing solid waste services to properties located within the incorporated area of the Village and fund such costs through the imposition of non-ad valorem special assessments to be collected on the tax bill issued by the Palm Beach County Tax Collector; and

WHEREAS, the Village intends to utilize the uniform method for collecting non-ad valorem special assessments as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, as required by state statute, the Village has published notice of its intent to utilize the uniform method of collection of the non-ad valorem special assessments for four weeks prior conducting the required public hearing on December 11, 2025 and has satisfied all other requirements of Section 197.3632, Florida Statutes; and

WHEREAS, the Village Council determines that the adoption of this Resolution is in the interests of the public health, safety, and welfare.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The foregoing recitals are ratified and are incorporated herein.

Section 2. The Village Council hereby states its intention to use the uniform method of collection to impose special assessments to recover the costs of providing solid waste services for properties located within the Village's corporate limits. This assessment shall be levied pursuant to Section 197.3632, Florida Statutes. The annual portion of the special assessment against property to be assessed shall be placed on the annual tax bill of the assessed property and shall be collected by the Palm Beach County Tax Collector commencing in the 2026 tax year.

Section 3. The Village Council hereby determines that the levy of the special assessment is required to fund the cost of collecting and disposing of solid waste, including the collection and disposal of recycling materials, within the incorporated area of the Village.

Section 4. The legal description of the area subject to the assessment is attached hereto as Exhibit “A” and incorporated herein by reference.

Section 5. Upon adoption, the Village Clerk shall mail a certified copy of this Resolution to the Palm Beach County Property Appraiser, the Palm Beach County Tax Collector and to the State of Florida Department of Revenue.

Section 6. This Resolution be effective immediately upon adoption.

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025.

(Village Seal)

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MAYOR

ATTEST:

\_\_\_\_\_  
VILLAGE CLERK

**Exhibit “A”**  
**Legal Description of Area to be Assessed**

The corporate limits of the Village of North Palm Beach, Florida, as set forth in Article II, Section 1 of the Village Charter.

## **RESOLUTION 2025- \_\_\_\_\_**

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, STATING THE VILLAGE'S INTENTION TO USE THE UNIFORM METHOD OF COLLECTION FOR NON-AD VALOREM SPECIAL ASSESSMENTS ON THE ANNUAL TAX BILL PURSUANT TO SECTION 197.3632, FLORIDA STATUTES, TO BE LEVIED BY THE VILLAGE TO FUND THE COST OF FIRE PROTECTION SERVICES; STATING THE NEED FOR THE LEVY OF THE ASSESSMENT; PROVIDING A LEGAL DESCRIPTION OF THE BOUNDARIES OF REAL PROPERTY SUBJECT TO THE LEVY; PROVIDING FOR MAILING OF A COPY OF THIS RESOLUTION TO THE PALM BEACH COUNTY PROPERTY APPRAISER, THE PALM BEACH COUNTY TAX COLLECTOR, AND THE STATE OF FLORIDA DEPARTMENT OF REVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village of North Palm Beach seeks to recover the costs of providing fire protection services to properties located within the incorporated area of the Village and fund such costs through the imposition of non-ad valorem special assessments to be collected on the tax bill issued by the Palm Beach County Tax Collector; and

WHEREAS, the Village intends to utilize the uniform method for collecting non-ad valorem special assessments as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, as required by state statute, the Village has published notice of its intent to utilize the uniform method of collection of the non-ad valorem special assessments for four weeks prior conducting the required public hearing on December 11, 2025 and has satisfied all other requirements of Section 197.3632, Florida Statutes; and

WHEREAS, the Village Council determines that the adoption of this Resolution is in the interests of the public health, safety, and welfare.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The foregoing recitals are ratified and are incorporated herein.

Section 2. The Village Council hereby states its intention to use the uniform method of collection to impose special assessments to recover the costs of providing fire protection services for properties located within the Village's corporate limits. This assessment shall be levied pursuant to Section 197.3632, Florida Statutes. The annual portion of the special assessment against property to be assessed shall be placed on the annual tax bill of the assessed property and shall be collected by the Palm Beach County Tax Collector commencing in the 2026 tax year.

Section 3. The Village Council hereby determines that the levy of the special assessment is required to fund the cost of fire protection services within the incorporated area of the Village.

Section 4. The legal description of the area subject to the assessment is attached hereto as Exhibit “A” and incorporated herein by reference.

Section 5. Upon adoption, the Village Clerk shall mail a certified copy of this Resolution to the Palm Beach County Property Appraiser, the Palm Beach County Tax Collector and to the State of Florida Department of Revenue.

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